--- 1 Pound - Series “C” - 450 x 20 mm. - scanned at 35% scale ---

The catalogue lists the 450 x 20 mm. black, 1 pound Series “C” strip as follows:

RP-935 - 1 pound, *fine roulette*, with 4 mm. blue control numbers
RP-1209 / RP-935 surcharged **16¢ / EXCISE / TAX** by BABN for the Budget of June 1942
RP-1620 / RP-1209 re-surcharged to **32¢** by BABN for the March 1943 Budget
RP-1710 / RP-935 surcharged **32¢ / EXCISE TAX** by BABN for the March 1943 Budget
RP-936 - 1 pound, *coarse roulette*, without control numbering - circa 1965

--- RP-935 - *fine roulette* - with 4 mm. blue control numbers ---

To date the collection *does not* contain a *dated* example of the one pound *fine roulette* Series “C” strip. The hidden letters [E-G] seem to indicate that the die was approved for BABN early in 1936. The control numbers indicate that about 2,000,000 of these strips were printed. The control-free *coarse roulette* stamp, listed as a **RP-936** was issued for use *without* control numbers post-1965.

RP-935 - 1 pound, *fine roulette*, control **0136762**, roller cancelled **27-10-D** by “Central Tobacco”, Montreal

0080136	RP-935	1 pound, fine roulette, rollered **8-10-D**
0080841	RP-935	1 pound, fine roulette, rollered **8-10-D**
0136762 ★	RP-935	1 pound, fine roulette, rollered **27-10-D**
0140823	RP-935	1 pound, fine roulette, rollered **27-10-D**
0173928 ★	RP-935	1 pound, fine roulette, rollered **27-10-D**

For general distribution when the Budget of June 23rd 1942 under the “Special War Measures Act” imposed an excise tax of 1¢ per ounce or fraction thereof on manufactured tobacco, BABN surcharged the *fine roulette* one pound **RP-935** in dark blue ink with a three-line 3 mm. and 2 mm. Gothic **16¢ / EXCISE / TAX** as **RP-1209**.

RP-1209 - 16¢ / EXCISE / TAX on 1 pound, *fine roulette*, control **0210838**
Roller cancelled **3-10-D** by “Economic Tobacco”, Montreal

0206419 ★	RP-1209	**16¢ / EXCISE / TAX** on 1 pound, fine roulette, rollered **3-10-D**
0210838 ★	RP-1209	**16¢ / EXCISE / TAX** on 1 pound, fine roulette, rollered **3-10-D**
0221915	RP-1209	**16¢ / EXCISE / TAX** on 1 pound, fine roulette, rollered **27-10-D**

When the Budget of March 3rd 1943 doubled the excise tax from 1¢ to 2¢ per ounce or fraction thereof, BABN re-surcharged **RP-1209** in dark blue ink with a 3 mm. Gothic **32¢** plus the three 7 mm. horizontal *killers* as **RP-1620**.

RP-1620 - 32¢ over **16¢ / EXCISE / TAX** on 1 pound, *fine roulette*, control **0382692**
Roller cancelled **3-10-D** by “Economic Tobacco”, Montreal - scanned at 35% scale

0349527 ★	RP-1620	**32¢** over **16¢ / EXCISE / TAX** on 1 pound, *fine roulette*, rollered **27-10-D**
0382692 ★	RP-1620	**32¢** over **16¢ / EXCISE / TAX** on 1 pound, *fine roulette*, rollered **3-10-D**
0396817	RP-1620	**32¢** over **16¢ / EXCISE / TAX** on 1 pound, *fine roulette*

Lee Brandom does not record the usual format 1943 BABN dark blue three-line Gothic general distribution surcharge - i.e. **32¢ / EXCISE / TAX**. It would seem that it should exist, unless there were so many sheets of the above re-surcharged **RP-1620** that there was no need to prepare a pure 32¢ overprint. However, the following *two-line* blue surcharge does exist, so perhaps there was no regular *three-line* dark blue BABN 1943 surcharge.

The one pound strip proved to be too long for many packaging requirements and, as the war progressed, **RM-394** the one pound "Plug Tobacco" stamp, saw use on one pound packages. However, under the 1943 Budget, BABN had surcharged the *fine roulette* one pound strip **RP-935** in dark blue ink using the same format as found on the "Plug Tobacco" stamps, a two-line 2½ and 1½ mm. Gothic **32¢ / EXCISE TAX**, as **RP-1710**.

RP-1710 - **32¢ / EXCISE TAX** on 1 pound, *fine roulette*, control **0767629**

0417934	RP-1710	**32¢ / EXCISE TAX** on 1pound, fine roulette
0417966 ★	RP-1710	**32¢ / EXCISE TAX** on 1pound, fine roulette
0561374 ★	RP-1710	**32¢ / EXCISE TAX** on 1pound, fine roulette, oval cancellation by "Customs Niagara Falls Jan 16 1946"
0767629 ★	RP-1710	**32¢ / EXCISE TAX** on 1pound, fine roulette

In April 1947, the mandatory printing of the excise tax on the strips was abolished by Ottawa. However the same excise tax remained in effect, and in mid-1947 the use of **RP-935**, the un-surcharged *fine roulette* one pound strip resumed. Most of the following seem to be remnants. I ***do not have*** a copy to scan.

0821673	RP-935	1 pound, fine roulette
0936527	RP-935	1 pound, fine roulette
0938908	RP-935	1 pound, fine roulette
0942690	RP-935	1 pound, fine roulette
0951796	RP-935	1 pound, fine roulette
0955064	RP-935	1 pound, fine roulette
0958580	RP-935	1 pound, fine roulette
0962647	RP-935	1 pound, fine roulette
0968581	RP-935	1 pound, fine roulette
0968859	RP-935	1 pound, fine roulette
0971074	RP-935	1 pound, fine roulette
0976410	RP-935	1 pound, fine roulette
0976426	RP-935	1 pound, fine roulette
0980421	RP-935	1 pound, fine roulette
0982604	RP-935	1 pound, fine roulette
1021005	RP-935	1 pound, fine roulette
2050369 ★	RP-935	1 pound, fine roulette, a full can of **Amphora - Regular** ***Extra Mild Cavendish*** **-** coded **131** by Douwe Egberts

Note: ***this apparently was the end of the control number sequence on the 1 pound*** **Series "C"** ***strip***

The control numbers on the 1 pound strip have run through the introductory sequences from **0000001** to **2050369** so at this point the 1 pound total is 2,050,369 strips.

The *coarse roulette* one pound *control-free* strip **RP-936** was catalogued by Lee Brandom as a **TP** strip, but actually was issued for use by Ottawa, ***without*** the control numbers, in 1965.

RP-936 - 1 pound, *coarse roulette* pair, issued *control-free* in 1965

File path is [c:\ CR - STAMPS \ RP_STAMPS \ 1935 - Series C \ 1 pound - 450 mm],
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August 17th 2013 - JBH